

Amendments to House Bill No. 444  
1st Reading Copy

Requested by Representative Tom Jacobson

For the House Taxation Committee

Prepared by Hope Stockwell  
February 20, 2013 (3:21pm)

1. Title, page 1, line 7.

**Strike:** "AND"

2. Title, page 1, line 8.

**Following:** "AUTHORITY"

**Insert:** "; AND PROVIDING A DELAYED EFFECTIVE DATE"

3. Page 1, line 10.

**Following:** "wishes"

**Insert:** "to"

4. Page 1, line 19.

**Strike:** "tax credit imposed by this chapter"

**Insert:** "credit against the taxes imposed by Title 15, chapter 30  
or 31,"

5. Page 1, line 20.

**Following:** "77-1-101"

**Insert:** ", that is provided"

6. Page 1.

**Following:** line 24.

**Insert:** "(4) If the property through which access is provided is owned by multiple taxpayers, the taxpayers may claim a proportionate share of the \$500 credit based on their respective ownership interests in that property.

(5) If qualified access to the same parcel of state land is provided through separate properties owned by different taxpayers, the taxpayer for each property may claim a \$500 credit."

7. Page 2, line 2 through line 3.

**Strike:** "The" on line 2 through "[section 1]." on line 3

8. Page 2, line 4.

**Strike:** "A tax credit is not allowed in"

**Insert:** "Private land is not eligible for"

9. Page 2, line 5.

**Following:** "opportunities"

**Insert:** "on that land"

10. Page 2, line 6.

**Following:** "(4)"

**Insert:** "(a)"

11. Page 2, line 7 through line 8.

**Strike:** ". This" on line 7 through "[section 1]." on line 8

**Insert:** "through the landowner's private land. This contract serves as certification that the landowner is providing qualified access to state land and is eligible for the tax credit identified in [section 1]. The contract must include a certification number for identification purposes. The department shall provide a copy of the contract to the landowner and notify the department of revenue of the certification number.

(b) Contracts may be established with landowners who, prior to [the effective date of this act], provided access to state land that was otherwise not legally accessible under subsection (8). Landowners who establish contracts under this subsection (4)(b) are eligible to receive the tax credit identified in [section 1]."

12. Page 2, line 9.

**Following:** "rules"

**Insert:** "for establishing contracts"

**Strike:** "for"

**Insert:** "regarding"

13. Page 2, line 10.

**Strike:** subsection (a) in its entirety

**Renumber:** subsequent subsections

14. Page 2, line 22.

**Strike:** "not"

15. Page 2, line 23.

**Strike:** "where the"

**Insert:** "because that"

16. Page 2.

**Following:** line 29

**Insert:** "NEW SECTION. Section 4. {standard} Effective date. [This act] is effective January 1, 2014."

- END -